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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: October 31, 2005 Name: Gustavo Siller, Jr. Signature:

BRINKS
HOFFER
GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Sumuhito Morita et al.

Appln. No.: 10/632,374

Filed: August 1, 2003

For: Method of Manufacturing Thin Film
Magnetic Head Having Partial Insulating
Layer Formed on Bottom Pole Layer
Through Gap Layer

Examiner: Paul D. Kim

Art Unit: 3729

Attorney Docket No: 9281/4642

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- ☒ Response to Office Action of August 31, 2005.
- ☒ Return Receipt Postcard

Fee calculation:

- ☒ No additional fee is required.
- ☐ Small Entity.
- ☐ An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
- ☐ A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(_____).
- ☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

- ☐ A check in the amount of \$_____ is enclosed.
- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
- ☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
- ☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Date

10/31/05

Gustavo Siller, Jr. (Reg. No. 32,305)

Serial No.: 10/628,374

I hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to: MS/ Amendment:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

on October 31, 2005

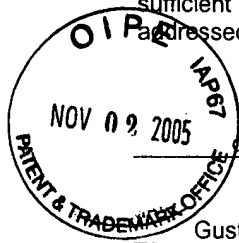
Date of Deposit

Gustavo Siller, Jr., Registration No. 32,305

Name of applicant, assignee or
Registered Representative

Signature

Date of Signature



Our Case No. 9281/4642

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Sumuhito MORITA et al.

Serial No. 10/632,374

Filing Date: 08/01/2003

For: METHOD OF MANUFACTURING THIN FILM
MAGNETIC HEAD HAVING PARTIAL INSULATING
LAYER FORMED ON BOTTOM POLE LAYER
THROUGH GAP LAYER

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) Examiner: Kim, Paul D.
)
) Group Art Unit No. 3729
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RESPONSE TO OFFICE ACTION OF AUGUST 31, 2005

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in Response to the Office Action, mailed on August 31, 2005 in the above referenced application. Applicant respectfully requests reconsideration, reexamination and allowance of Claims 23 - 26 in view of the following claim amendments and remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.